

as especially therein directed, and shall be for the privilege of carrying on the business or performing the acts named.

SEC. 1. Every express company shall make return to the Public Treasurer on or before the first Monday in January, April, July and October of each year of the entire gross earnings and receipts of such company within the State of North Carolina during the three months next preceding. The said report shall be verified by the oath of the chief officer or agent of the company at its principal office in this State. The said company shall, on or before the third Monday of each of the said months, pay on the gross receipts two per centum for each three months, and for failure to make such report or pay such tax the company shall pay as taxes two thousand dollars, to be collected by such sheriff as the public treasurer may designate by distress or otherwise. Express companies.

SEC. 2. Every telegraph company doing business in this State shall, at the time and in the manner prescribed in the preceding section, make report of the entire receipts of said company within this State, and pay to the Public Treasurer two per centum for each three months, and in case of default of such report or payment, the company shall pay as tax one thousand dollars, to be collected by such sheriff as the Public Treasurer shall designate by distress or otherwise. Telegraph companies.

SEC. 3. Whenever the seal of the State, of the treasury department, of a notary public, or other public officer except clerks of Superior Courts, required by law to keep a seal, shall be fixed to any paper except as is hereinafter excepted, the tax shall be as follows, to be paid by the party applying for the same: For the seal of the State, one dollar, to be collected and paid in the treasury by the Private Secretary of the Governor; for the seal of the State Department, fifty cents, to be collected by the Secretary of State, and paid by him into the treasury; for the seal of the Public Treasurer, to be collected by him and accounted for as other public moneys, fifty cents; for the seal of the Supreme Court, fifty cents, to be collected by the clerk and paid by him into the treasury; and for the seal of a notary public Seals and scrolls.